

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
North Putnam Community Schools (6715)

North Putnam Community Schools (6715)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,894,747	\$4,821,035	\$4,449,692	\$4,517,580	-2%	2%
Transfer Tuition to Other School Corporations Within the State (561)	\$531,848	\$585,265	\$586,482	\$616,015	4%	5%
Group Health Insurance (222)	\$547,797	\$521,916	\$494,908	\$498,166	-2%	1%
Noncertified Salaries (120)	\$543,369	\$511,766	\$523,725	\$454,395	-4%	-13%
Social Security-Certified Employee Retirement (212)	\$343,866	\$340,429	\$311,793	\$315,353	-2%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$255,772	\$251,326	\$338,493	\$286,260	3%	-15%
Purchased Property Services; Repairs and Maintenance Services (430)	\$85,727	\$218,394	\$151,874	\$235,599	29%	55%
Other Employee Benefits (241 to 290)	\$252,306	\$275,014	\$208,644	\$212,820	-4%	2%
Equipment (730)	\$2,000	\$11,805	\$49,781	\$184,444	210%	271%
Textbooks (630)	\$141,203	\$172,738	\$148,514	\$126,973	-3%	-15%
Pre-2008 object code - temporary salaries (header) (130)	\$114,099	\$111,993	\$105,824	\$91,913	-5%	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$84,678	\$69,464	\$74,661	\$53,091	-11%	-29%
Operational Supplies (611)	\$96,385	\$57,089	\$31,362	\$42,860	-18%	37%
Social Security-Noncertified Employee Retirement (211)	\$49,694	\$46,704	\$47,972	\$42,743	-4%	-11%
Travel (580)	\$5,936	\$8,279	\$19,491	\$15,246	27%	-22%
Purchased Professional and Technnical Data Processing Services (316)	\$11,380	\$12,999	\$12,426	\$14,519	6%	17%
Other Purchased Professional and Technical Services (319)	\$14,943	\$8,382	\$6,930	\$13,845	-2%	100%
Group Life Insurance (221)	\$13,222	\$11,570	\$10,967	\$12,250	-2%	12%
Purchased Professional and Technnical Staff Services (314)	\$20,322	\$3,336	\$7,177	\$11,843	-13%	65%
Library Books (640)	\$5,691	\$1,573	\$3,869	\$8,109	9%	110%
Purchased Professional and Technnical Instruction Services (311)	\$6,685	\$21,951	\$16,650	\$7,475	3%	-55%
Periodicals (650)	\$1,939	\$1,171	\$1,535	\$1,938	0%	26%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,729	\$1,666	\$2,038	\$1,747	-11%	-14%
Public Employees Retirement Fund (214)	\$7,173	\$530	\$823	\$297	-55%	-64%
Other Technology Hardware (746)	\$12,069	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$5,443	\$0	-\$645	\$0	-100%	N/A
Technology Related Professional Development (748)	\$2,116	\$1,826	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$2,580	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$5,482	\$9,638	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$441	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$1,327	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$398	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$8,063,367	\$8,077,859	\$7,604,987	\$7,765,481	-1%	2%
Student Instructional Support						

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Certified Salaries (110)	\$675,638	\$731,582	\$677,934	\$709,646	1%	5%
Noncertified Salaries (120)	\$173,843	\$190,654	\$162,865	\$153,455	-3%	-6%
Group Health Insurance (222)	\$92,304	\$88,553	\$94,364	\$106,323	4%	13%
Teacher Retirement Fund, After 7-1-95 (216)	\$54,967	\$55,613	\$64,267	\$51,239	-2%	-20%
Social Security-Certified Employee Retirement (212)	\$49,300	\$53,214	\$48,894	\$50,115	0%	2%
Other Employee Benefits (241 to 290)	\$29,867	\$32,556	\$29,073	\$32,077	2%	10%
Public Employees Retirement Fund (214)	\$20,524	\$21,584	\$25,898	\$20,879	0%	-19%
Social Security-Noncertified Employee Retirement (211)	\$11,746	\$13,355	\$11,369	\$10,961	-2%	-4%
Other Purchased Professional and Technical Services (319)	\$0	\$463	\$599	\$10,087	N/A	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,215	\$4,792	\$7,210	\$6,650	6%	-8%
Operational Supplies (611)	\$4,717	\$5,910	\$6,323	\$3,611	-6%	-43%
Postage and Postage Machine Rental (532)	\$2,966	\$2,928	\$2,534	\$2,514	-4%	-1%
Group Life Insurance (221)	\$1,932	\$4,700	\$4,058	\$2,275	4%	-44%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$713	\$664	\$557	\$622	-3%	12%
Travel (580)	\$1,914	\$4,071	\$1,815	\$270	-39%	-85%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$200	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$1,400	\$100	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,127,047	\$1,210,739	\$1,137,959	\$1,160,725	1%	2%
Overhead and Operational						
Noncertified Salaries (120)	\$1,395,876	\$1,455,689	\$1,396,901	\$1,447,646	1%	4%
Operational Supplies (611)	\$582,662	\$580,116	\$599,341	\$587,167	0%	-2%
Equipment (730)	\$194,424	\$337,962	\$429,314	\$315,902	13%	-26%
Light and Power - Other than Heating and Cooling (625)	\$243,015	\$258,174	\$257,467	\$289,278	4%	12%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$122,364	\$143,218	\$253,800	\$216,388	15%	-15%
Gasoline and Lubricants (613)	\$157,321	\$236,484	\$235,999	\$205,391	7%	-13%
Group Health Insurance (222)	\$192,115	\$172,076	\$189,153	\$205,317	2%	9%
Heating and Cooling for Buildings - Gas (622)	\$128,433	\$86,800	\$147,778	\$186,734	10%	26%
Public Employees Retirement Fund (214)	\$146,774	\$146,942	\$197,406	\$178,586	5%	-10%
Purchased Property Services; Repairs and Maintenance Services (430)	\$100,221	\$140,111	\$92,544	\$134,419	8%	45%
Certified Salaries (110)	\$109,452	\$113,764	\$108,239	\$100,155	-2%	-7%
Social Security-Noncertified Employee Retirement (211)	\$95,913	\$101,302	\$96,022	\$99,299	1%	3%
Other Employee Benefits (241 to 290)	\$55,911	\$51,663	\$34,866	\$33,316	-12%	-4%
Tires and Repairs (612)	\$1,173	\$5,629	\$4,383	\$32,509	129%	> 500%
Telephone (531)	\$35,057	\$32,731	\$26,881	\$30,407	-3%	13%
Utility Services Water and Sewage (411)	\$21,731	\$21,873	\$22,527	\$20,907	-1%	-7%

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North Putnam Community Schools (6715)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Travel (580)	\$11,677	\$12,050	\$10,240	\$12,120	1%	18%
Group Life Insurance (221)	\$5,790	\$5,466	\$10,816	\$10,682	17%	-1%
Utility Services Removal of Refuse and Garbage (412)	\$13,539	\$10,676	\$11,167	\$10,176	-7%	-9%
Social Security-Certified Employee Retirement (212)	\$8,176	\$8,500	\$8,268	\$7,649	-2%	-7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,956	\$4,729	\$4,657	\$4,807	-1%	3%
Postage and Postage Machine Rental (532)	\$3,823	\$5,253	\$3,176	\$4,339	3%	37%
Awards (875)	\$1,124	\$1,199	\$1,171	\$3,668	34%	213%
Other Public or Private Utility Services (419)	\$2,898	\$3,356	\$2,751	\$3,375	4%	23%
Dues and Fees (810)	\$7,946	\$6,406	\$3,680	\$3,080	-21%	-16%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$3,247	\$3,005	N/A	-7%
Purchased Professional and Technical Board of Education Services (318)	\$14,034	\$4,267	\$3,484	\$3,000	-32%	-14%
Advertising (540)	\$2,937	\$2,572	\$953	\$2,671	-2%	180%
Purchased Services; Student Transportation Services (510)	\$6,496	\$4,344	\$9,402	\$918	-39%	-90%
Other Purchased Professional and Technical Services (319)	\$667	\$950	\$700	\$900	8%	29%
Interest on Bonds or Notes (832)	\$3,525	\$2,069	\$877	\$840	-30%	-4%
Vehicles (731)	\$692	\$0	\$0	\$713	1%	N/A
Bank Service Charges (871)	\$484	\$212	\$635	\$649	8%	2%
Miscellaneous Objects (876 to 899)	\$1,067	\$79	\$130	\$239	-31%	84%
Purchased Property Services; Rentals (440)	\$25	\$25	\$25	\$0	-100%	-100%
Unemployment compensation (230)	\$104,869	\$8,000	\$5,089	\$0	-100%	-100%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,367	\$11,503	\$3,093	\$0	-100%	-100%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$3,957	\$0	N/A	-100%
Purchased Professional and Technical Data Processing Services (316)	\$2,069	\$4,579	\$1,028	\$0	-100%	-100%
Other Technology Hardware (746)	\$5,490	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$3,796,090	\$3,980,769	\$4,181,164	\$4,156,249	2%	-1%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$862,098	\$332,311	\$537,871	\$2,241,511	27%	317%
Purchased Property Services; Rentals (440)	\$1,270,014	\$1,362,263	\$1,360,563	\$1,388,474	2%	2%
Redemption of Principal (831)	\$238,678	\$237,280	\$235,309	\$235,435	0%	0%
Equipment (730)	\$91,709	\$138,725	\$272,269	\$176,708	18%	-35%
Buildings (720)	\$0	\$124,400	\$131,900	\$140,111	N/A	6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$19,870	\$40,808	\$37,890	\$135,003	61%	256%
Certified Salaries (110)	\$56,429	\$49,187	\$45,033	\$57,222	0%	27%
Noncertified Salaries (120)	\$46,022	\$53,100	\$43,811	\$47,235	1%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,663	\$3,984	\$5,249	\$5,098	9%	-3%

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Social Security-Certified Employee Retirement (212)	\$4,304	\$3,763	\$3,444	\$4,377	0%	27%
Social Security-Noncertified Employee Retirement (211)	\$3,521	\$3,807	\$3,352	\$3,613	1%	8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$339	\$426	\$369	\$282	-4%	-24%
Improvements Other Than Buildings (715)	\$3,090	\$84	\$0	\$0	-100%	N/A
Group Health Insurance (222)	\$611	\$29	\$0	\$0	-100%	N/A
Interest on Bonds or Notes (832)	\$28,345	\$749	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$12	\$0	\$0	\$0	-100%	N/A
Textbooks (630)	\$6,000	\$6,934	\$0	\$0	-100%	N/A
Operational Supplies (611)	\$2,011	\$1,631	\$0	\$0	-100%	N/A
Utility Services Removal of Refuse and Garbage (412)	\$830	\$4,493	\$1,338	\$0	-100%	-100%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$20	\$0	\$0	\$0	-100%	N/A
Public Employees Retirement Fund (214)	\$1,214	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$2,638,780	\$2,363,976	\$2,678,397	\$4,435,069	14%	66%
Grand Total	\$15,625,284	\$15,633,344	\$15,602,508	\$17,517,524	3%	12%